

Order of the Kittitas County
Board of Equalization

Property Owner: John Barnes
Parcel Number(s): 154734
Assessment Year: 2022 Petition Number: BE-220134
Date(s) of Hearing: 10/05/2022

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>110,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>220,490</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>330,490</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>110,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>220,490</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>330,490</u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements

A hearing was held October 5, 2022. Those present: Ann Shaw, Jessica Hutchinson, Josh Cox, Clerk Emily Smith, Appraiser Kyle Norton, and Appellant John Barnes.

The appellant stated that the value increased a lot for a home that is almost 100 years old. The home is listed as a 2 bath but is it 1.75 bath. A woodshed was built out back and the home has a fresh coat of paint, but that is the only changed that have been made. The property was purchased 4 years ago from a foreclosure.

The Appraiser explained the appraisal process for the county. The change in value was just market related. The home 1,382 square feet and a year built of 1940. Other notable buildings are a 500 square foot roof cover and a 378 square foot storage building with an attached roof cover. For the comparable sales listed by the appellant, 3 of the 5 are manufactured home which are valued different than stick built homes. The other comparable, parcel 624734, was in very poor condition and was nearly unlivable. Parcel 886233, during the sales study interview that was excluded because it was a nonmarket sale. The home is in average condition.

The appellant stated that the comparables the appraiser submitted are much newer than his home and have larger land, Mr. Norton explained it is just the geographic region. The sale to assessed ratio is smaller on older homes than newer homes.

The board has determined that the assessor's value is to be upheld. The petitioner did not provide supporting documentation to warrant a change in value. The Board voted 3-0.

Dated this 22nd day of November, (year) 2022



Chairperson's Signature



Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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